

**Cementos Lima S.A.**

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VAL-094-07

September 4, 2007

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Messrs.
U.S. Securities and Exchange Commission
Office of International Corporate Finance
100 F Street, NE
Washington, D.C. 20549
U. S. A.

Attention: Mailstop: Room 3628
Rule 12g3-2(b) Exemptions

Re.: Information furnished pursuant to Rule 12g3-2(b)
under the Securities Exchange Act of 1934.

Dear Sirs,

We refer to the Rule Amendment approved by you in June 2007 permitting a non-U.S. company that currently maintains a Rule 12g3-2(b) exemption from reporting obligations under U.S. Securities Exchange Act of 1934, upon application to the SEC, to publish in English its required home-country documents on its website.

According to the above, we applicate for amendment to the existing Rule 12g3-2(b) exemption for purposes of future electronic publication of the required disclosure documents; therefore, we provide you our website address:

www.cementoslima.com.pe

Very truly yours,

Irma Mavila
Head of the Securities Department

c.c.: The Bank of New York

FILE: SEC

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